

SUPPLEMENTARY INSTRUCTIONS FOR TEXAS COUNTIES 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In addition to your general government, please include the following fiscal activities:

City-county health units (county portion)
City-county hospitals (county portion)
Conservation and reclamation districts governed by county commissioners (special acts)
County appraisal districts
County assistance districts
County building authorities
Crime control and prevention districts
Drainage districts governed by county commissioners
Health facilities development corporations
Hospital districts governed by county commissioners (1957 optional law)
Housing finance corporations (county)
Industrial development corporations (county)
Joint city-county hospital boards (county portion)
Mental health and mental retardation authorities
Mosquito control districts
Park and recreation districts
Public improvement districts
Recreational and cultural facilities boards (county portion)
Redevelopment authorities
Road districts
Road utility districts
Rural and urban transit districts
Sport and community venue districts
Storm water control districts
Wind erosion conservation districts

SPECIAL NOTES

ROAD FUNDS - Include the revenues and expenditures of the following funds:

Road and bridge fund
Available road fund
Road district and road precinct funds
Lateral road fund
Farm to market road funds
Permanent improvement fund

PART 2 - REVENUES

3. A. – Property taxes (Code T01)

Include all current and delinquent tax collections for all county funds, including penalties, interest, proceeds from foreclosure sales, and the cost of tax sales and advertising. Also include taxes for county debt services and the special 30 cents tax for road funds.

3. B. – Local sales taxes

3. Amusements sales tax (Code T11)

Include amounts collected as admissions taxes.

8. Other sales taxes (Code T19)

Include the county share of the state sales tax on motor vehicles.

3. C. – Licensing and permit taxes

1. Alcoholic beverages licensing and permit taxes (Code T20)

Include amounts collected for temporary and special-event liquor licenses.

2. Amusements licensing and permit taxes (Code T21)

Include amounts collected for license fees on coin-operated amusement machines, as well as other amusement machines subject to regulation.

3. Motor vehicle licenses (Local) (Code T24)

Include the county share of the auto registration and license fees and the fees retained by the tax collector for collecting state motor vehicle licenses.

4. Occupation and business licenses (Code T28)

Include other licenses or permits for a business or non-business privilege

6. Other licenses and permits (Code T29)

Include:

Building permits
Fees retained from state beer and liquor license collections
Marriage licenses
Zoning permits

4. Intergovernmental revenues

A. Streets and highways – From the State - C46

Include:

County and road district highway fund
Lateral road receipts

B. Education – From the State - C21

Include school fund grants

D. Health and/or hospitals – From the State - C42

Include:

Hospital construction grants
Alcoholism grants

M. General support – From the State - C30

Include the mixed beverage tax

5. Other than tax and intergovernmental revenues

B.5. – Hospital charges – Code A36

Report net receipts from patients in county-owned hospitals.

B.13. – Other sales and services revenues – Code A89

Report fees and commissions collected for the Officers' Salary Fund.

PART 3 - EXPENDITURES

8. Intergovernmental expenditures

Report the county share of the cost of the city-county hospitals at item I (M36).

9. Direct expenditures by purpose and type

Report disbursements from Officers' Fund at each appropriate function.

J. Hospitals - Code E36

Include expenditures of county-owned hospitals

K. Health (other than hospitals) - Code E32

Include the total amount spent by the city-county health units

M. Judicial and legal- Code E25

Include disbursements from the Jury Fund.

DD. Interest - Code I89

Include interest paid on road bonds by the state treasurer in the interest expenditure amount.

11. Personnel expenditures – Code Z00

Report salaries and wages for all employees, full-time and part-time, paid from all funds, including the Officers Salary Fund. Include the salaries paid for employees of any utility owned and operated by your government. Report salaries and wages in gross amount before deductions for income tax, social security or retirement coverage.

PART 4- INDEBTEDNESS

Include the road bond transactions

PART 5- CASH AND INVESTMENTS HELD

Please include the balance of any road bond transactions.